REMARKS

The remarks provided herein supplement the submission filed on April 21, 2009, which is herein incorporated by reference in its entirety.

I. Status of the Claims

Claim 1 is amended to correct for minor informality to recite that R¹ indicates a hydrogen atom or a linear or branched fatty acid residue also <u>having 1 to 24 carbon atoms</u>. Support for the amendment can be found in, for example, Abstract, and original claim 1 as filed. New claim 7 is added. Support for new claim 7 can be found in, for example, original claims 1 and 2 as filed. No new matter is introduced, and claims 1-7 are currently pending to be examined on their merits.

III. Claim Rejection - 35 U.S.C. § 103

In addition to the explanation set forth in the previous submission, to further demonstrate that the present claims are not obvious over the teachings of Mitsumatsu and/or Healy, the Applicants herewith submit a Rule 132 Declaration by Mr. Kinya Hosokawa, a co-inventor of the present application.

Contrary to the Office's assertion, the resulting compounds indeed depend on more than just the pentaerythritol ester oil. As Mr. Hosokawa shows in the Table in the Hosokawa Declaration, the use of a pentaerthyritol ester with a benzoic acid (Experiments A and B) provides unexpectedly superior results, such as cosmetic durability, moisture feeling, and glossiness, over a composition made with just pentaerthyritol ester (e.g., Comp. Experiments 1 and 2). The Applicants note that data similar to those in the Table in the Hosokawa Declaration were also provided in Table 1 in the August 20, 2008, reply and mentioned in the April 21, 2009, submission.

Therefore, at least in view of the explanation set forth in the previous submission and this reply, together with the Hosokawa Declaration, the claimed compositions are not obvious over Mitsumatsu and/or Healy.

CONCLUSION

The Applicants believe that the present application is now in condition for allowance and respectfully request favorable reconsideration of the application.

The Office is invited to contact the undersigned by telephone if a telephone interview would advance the prosecution of the present application.

The Commissioner is hereby authorized to charge any additional fees which may be required regarding this application under 37 C.F.R. §§ 1.16-1.17, or credit any overpayment, to Deposit Account No. 19-0741. If any extensions of time are needed for timely acceptance of papers submitted herewith, Applicants hereby petition for such extension under 37 C.F.R. § 1.136 and authorize payment of any such extensions fees to Deposit Account No. 19-0741.

Respectfully submitted,

Date

FOLEY & LARDNER LLP

Customer Number: 22428

Telephone:

(202) 672-5569

May 18, 2009

Facsimile:

(202) 672-5399

Stephen B. Maebius Attorney for Applicants

Registration No. 35,264